

**OPINION
51-117**

October 11, 1951 (OPINION)

OASIS

RE: School Districts and Townships Are Employers

Re: Section 52-0920, C-1.

In yours of the tenth inst. your request our opinion on the question of whether or not school districts and townships are included in the term "employer" as defined in section 52-0920, C-1, as affected by chapter 297, section 2 P, Laws of 1951.

There is no question but that school districts and townships are "political subdivisions" of the state. See 32 Words and Phrases, Per. Ed. page 816. And there could be no question but that they were included under section 52-0920 P.

It seems that this subsection was amended by chapter 297 Laws of 1951. By this amendment the legislature changed the original provision reading after the word "counties" to-wit: "and townships, and public school districts" to read as follows, to wit: "and other political subdivisions or instrumentalities electing coverage in accordance with the provisions of section 52-0923."

Since there could be a question in the interpretation of the original act by reason of the variance in the wording of section 52-0920 C(1) and P in that subsection, P might have been considered to limit C-1 to those political subdivisions specifically mentioned in subdivision P, it is reasonable to suppose that the amendment to subsection P in chapter 297 Laws of 1951 was intended to obviate such possibility by making both subdivisions read in substantially the same way. Had the legislature intended to eliminate school districts and townships from the operation of the law such intent could have been made undeniably manifest by clear wording showing such intent. We do not think we should read into the amendment any intent to withdraw school districts and townships from the operation of section 52-0920 C-1.

It is therefore our opinion that school districts and townships are included in the terms "political subdivisions" as used in section 52-0920 C-1.

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